

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Salt Creek Rural Park District

Unit Code: 016/700/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,880,265

Equalized Assessed Valuation: \$211,225,575

Population: 8,500

Employees:

Full Time: 13

Part Time: 164

Salaries Paid: \$1,159,024

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$229,166	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$27	\$66	\$35
Revenue Collected During FY 06:	\$2,071,129	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,345,301	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$244	\$178	\$140
Per Capita Expenditures:	\$276	\$169	\$133
Revenues over (under) Expenditures:	-\$274,172	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-1.92%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$45,006	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$5	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,350,177	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$5,720,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$673</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12

County: MASON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$11,800

Equalized Assessed Valuation:

\$11,049,858

Population:

700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$14,416	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$12,189	\$208,320	\$122,676
Expenditures During FY 06:	\$5,398	\$210,288	\$127,465
Per Capita Revenue:	\$17	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	\$6,791	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	392.87%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$21,207	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$21,205	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12

County: DEKALB

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$511,857

Equalized Assessed Valuation:

\$140,432,234

Population:

6,600

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$179,316

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$131,966	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$448,154	\$208,320	\$122,676
Expenditures During FY 06:	\$426,272	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$65	\$68	\$36
Revenues over (under) Expenditures:	\$21,882	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	36.39%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$155,104	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$24	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$390,323	\$25,508	\$
Total Unrestricted Net Assets:	\$57,778	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$100,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$15</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.07%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12

County: CARROLL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$904,693

Equalized Assessed Valuation:

\$33,041,362

Population:

5,000

Employees:

Full Time:

3

Part Time:

19

Salaries Paid:

\$100,910

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$71,533	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$177,525	\$208,320	\$122,676
Expenditures During FY 06:	\$172,859	\$210,288	\$127,465
Per Capita Revenue:	\$36	\$72	\$37
Per Capita Expenditures:	\$35	\$68	\$36
Revenues over (under) Expenditures:	\$4,666	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.08%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$76,199	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$15	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$180,049	\$25,508	\$
Total Unrestricted Net Assets:	\$47,442	\$140,001	\$



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$120,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.15%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$570,378</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$114</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$149,735</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$147,659</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$2,076</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>387.69%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$572,454</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$114</b>	<b>\$5</b>	<b>\$</b>



## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12

County: COOK

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,636,402

Equalized Assessed Valuation:

\$3,710,945,915

Population:

75,386

Employees:

Full Time:

115

Part Time:

900

Salaries Paid:

\$9,408,771

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$355,473	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$5	\$66	\$35
Revenue Collected During FY 06:	\$16,136,262	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$14,758,077	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$214	\$178	\$140
Per Capita Expenditures:	\$196	\$169	\$133
Revenues over (under) Expenditures:	\$1,378,185	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	11.75%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,733,658	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$23	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,229,616	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$451,833	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$37,478,359</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$497</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.99%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$24,859,036</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$330</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$2,549,631</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$3,553,484</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,003,853</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>676.16%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$24,027,230</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$319</b>	<b>\$48</b>	<b>\$</b>

## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,437,964

Equalized Assessed Valuation:

\$2,456,332,999

Population:

63,585

Employees:

Full Time:

75

Part Time:

700

Salaries Paid:

\$6,898,501

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,372,010	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$53	\$66	\$35
Revenue Collected During FY 06:	\$14,130,597	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$12,619,666	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$222	\$178	\$140
Per Capita Expenditures:	\$198	\$169	\$133
Revenues over (under) Expenditures:	\$1,510,931	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,882,941	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$77	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$962,894	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,882,940	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$46,323,559</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$729</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.89%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** South Barrington Park District

**Unit Code:** 016/725/12 **County:** COOK

**Fiscal Year End:** 12/31/2006

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$7,681,399

**Equalized Assessed Valuation:** \$395,602,349

**Population:** 3,760

**Employees:**

**Full Time:** 17

**Part Time:** 218

**Salaries Paid:** \$1,497,208

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,130,565	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$301	\$66	\$35
Revenue Collected During FY 06:	\$4,237,528	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,365,158	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$1,127	\$178	\$140
Per Capita Expenditures:	\$895	\$169	\$133
Revenues over (under) Expenditures:	\$872,370	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.95%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,377,935	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$366	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,732,476	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$11,421,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$3,038</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.31%</b>	0.59%	0.36%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: South Prairie Park District

Unit Code: 050/060/12 County: LASALLE

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$67,522

Equalized Assessed Valuation: \$354,617,031

Population: 5,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$4,800

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$26,937	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$40,584	\$208,320	\$122,676
Expenditures During FY 06:	\$44,998	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	-\$4,414	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	50.05%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$22,523	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$5	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12

County: SANGAMON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$19,375,328

Equalized Assessed Valuation:

\$1,918,993,118

Population:

115,000

Employees:

Full Time:

112

Part Time:

230

Salaries Paid:

\$5,436,781

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,129,453	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$11,599,888	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$12,103,203	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$105	\$169	\$133
Revenues over (under) Expenditures:	-\$503,315	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	6.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$758,360	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$7	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,761,493	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$1,187,466	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$8,563,865</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$74</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** St. Charles Park District

**Unit Code:** 045/080/12

**County:** KANE

**Fiscal Year End:**

3/31/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$14,738,000

**Equalized Assessed Valuation:**

\$2,113,924,278

**Population:**

32,332

**Employees:**

**Full Time:**

60

**Part Time:**

240

**Salaries Paid:**

\$3,797,320

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,486,521	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$108	\$66	\$35
Revenue Collected During FY 06:	\$9,861,500	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,757,593	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$305	\$178	\$140
Per Capita Expenditures:	\$209	\$169	\$133
Revenues over (under) Expenditures:	\$3,103,907	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	69.24%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,678,927	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$145	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$20,128,654	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$29,437,345</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$910</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.88%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$3,279,895</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$101</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,238,478</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,354,283</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$115,805</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>350.54%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$4,747,355</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$147</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12**

County: **MADISON**

Fiscal Year End:

**3/31/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$47,000**

Equalized Assessed Valuation:

**\$33,884,591**

Population:

**2,102**

Employees:

Full Time:

Part Time:

**2**

Salaries Paid:

**\$8,056**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$37,233</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$61,991</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$46,494</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$15,497</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>114.89%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$53,415</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$126,779</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Sterling Park District

**Unit Code:** 098/030/12

**County:** WHITESIDE

**Fiscal Year End:**

4/30/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$5,316,215

**Equalized Assessed Valuation:**

\$202,811,861

**Population:**

20,200

**Employees:**

**Full Time:**

20

**Part Time:**

200

**Salaries Paid:**

\$1,473,143

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$647,949	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$32	\$66	\$35
Revenue Collected During FY 06:	\$3,446,680	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,027,143	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$199	\$169	\$133
Revenues over (under) Expenditures:	-\$580,463	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	1.68%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$67,486	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$3	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,395,715	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$4,165,001</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$206</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.54%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stites Park District

Unit Code: 088/040/12

County: ST. CLAIR

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$8,769,750

Population:

676

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$	\$52	\$18
Revenue Collected During FY 06:	\$50,029	\$208,320	\$122,676
Expenditures During FY 06:	\$34,612	\$210,288	\$127,465
Per Capita Revenue:	\$74	\$72	\$37
Per Capita Expenditures:	\$51	\$68	\$36
Revenues over (under) Expenditures:	\$15,417	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,417	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$23	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$100,839	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12

County: JO DAVIESS

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$126,025

Equalized Assessed Valuation:

\$31,841,149

Population:

3,500

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$54,935

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$53,603	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$268,795	\$208,320	\$122,676
Expenditures During FY 06:	\$279,125	\$210,288	\$127,465
Per Capita Revenue:	\$77	\$72	\$37
Per Capita Expenditures:	\$80	\$68	\$36
Revenues over (under) Expenditures:	-\$10,330	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	15.56%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$43,425	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$43,426	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12

County: CHRISTIAN

Fiscal Year End:

10/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$81,550

Equalized Assessed Valuation:

\$14,940,840

Population:

1,300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$52,758	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$41	\$52	\$18
Revenue Collected During FY 06:	\$68,605	\$208,320	\$122,676
Expenditures During FY 06:	\$80,301	\$210,288	\$127,465
Per Capita Revenue:	\$53	\$72	\$37
Per Capita Expenditures:	\$62	\$68	\$36
Revenues over (under) Expenditures:	-\$11,696	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	51.14%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$41,062	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$32	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,784,930

Equalized Assessed Valuation:

\$723,319,302

Population:

26,100

Employees:

Full Time:

17

Part Time:

126

Salaries Paid:

\$1,887,599

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$675,857	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 06:	\$4,144,744	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,037,023	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$159	\$178	\$140
Per Capita Expenditures:	\$155	\$169	\$133
Revenues over (under) Expenditures:	\$107,721	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	19.41%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$783,578	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$30	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$853,961	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$783,578	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$10,991,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$421</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Sugar Grove Park District

Unit Code: 045/020/12

County: KANE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,350,000

Equalized Assessed Valuation:

\$364,773,779

Population:

9,000

Employees:

Full Time:

5

Part Time:

26

Salaries Paid:

\$457,529

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$435,962	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$48	\$66	\$35
Revenue Collected During FY 06:	\$1,157,148	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,050,959	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$129	\$178	\$140
Per Capita Expenditures:	\$117	\$169	\$133
Revenues over (under) Expenditures:	\$106,189	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	51.59%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$542,151	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$60	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$318,242	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$223,439	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$363,451</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$40</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12**

County: **COOK**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,519,005**

Equalized Assessed Valuation:

**\$128,355,789**

Population:

**10,391**

Employees:

Full Time:

**7**

Part Time:

**23**

Salaries Paid:

**\$225,467**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$492,788</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$556,823</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$580,023</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$56</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$23,200</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>80.96%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$469,588</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$168,562</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$281,858</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$245,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$24</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.19%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sumner Park District**

Unit Code: **101/020/12** County: **WINNEBAGO**

Fiscal Year End: **7/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$121,000**

Equalized Assessed Valuation: **\$67,769,721**

Population: **33,000**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$9,288**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$27,317</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$93,207</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$67,469</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$25,738</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>78.64%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$53,055</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,050**

Equalized Assessed Valuation: **\$14,643,582**

Population: **1,900**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$4,121**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$28,326</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$25,009</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$17,534</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$7,475</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>204.18%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$35,801</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Sycamore Park District

**Unit Code:** 019/050/12

**County:** DEKALB

**Fiscal Year End:**

12/31/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$6,898,824

**Equalized Assessed Valuation:**

\$336,884,055

**Population:**

15,000

**Employees:**

**Full Time:**

15

**Part Time:**

157

**Salaries Paid:**

\$906,320

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$167,812	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$11	\$66	\$35
Revenue Collected During FY 06:	\$2,125,924	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,193,218	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$142	\$178	\$140
Per Capita Expenditures:	\$146	\$169	\$133
Revenues over (under) Expenditures:	-\$67,294	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	5.30%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$116,244	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$8	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$927,231	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$211,152	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$2,936,400</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$196</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.87%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Taylorville Comm Pleasure  
Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$871,590**

Equalized Assessed Valuation: **\$157,883,194**

Population: **25,000**

Employees:

Full Time: **10**

Part Time: **20**

Salaries Paid: **\$452,872**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$360,859</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$609,799</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$613,815</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$4,016</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>2.70%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$16,577</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$496,231</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$360,516</b>	<b>\$140,001</b>	<b>\$</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$779,519</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$31</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>0.15%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$285,018</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$11</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$530,662</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$619,677</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$89,015</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>86.54%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$536,269</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$21</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Teutopolis Park District

Unit Code: 025/020/12

County: EFFINGHAM

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$155,700

Equalized Assessed Valuation:

\$28,013,550

Population:

1,500

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$19,772

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$90,153	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$60	\$52	\$18
Revenue Collected During FY 06:	\$84,597	\$208,320	\$122,676
Expenditures During FY 06:	\$53,519	\$210,288	\$127,465
Per Capita Revenue:	\$56	\$72	\$37
Per Capita Expenditures:	\$36	\$68	\$36
Revenues over (under) Expenditures:	\$31,078	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	226.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$121,231	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$81	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: **026/030/12** County: **Fayette**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,306**

Equalized Assessed Valuation: **\$12,837,721**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$25,635</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$21,324</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$36,639</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$15,315</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>28.17%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$10,320</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$10,320</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Tinley Park Park District

Unit Code: 016/760/12

County: COOK

Fiscal Year End:

2/28/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,453,100

Equalized Assessed Valuation:

\$1,148,184,591

Population:

48,000

Employees:

Full Time:

24

Part Time:

100

Salaries Paid:

\$1,820,181

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,109,073	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 06:	\$4,542,206	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,475,070	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$95	\$178	\$140
Per Capita Expenditures:	\$72	\$169	\$133
Revenues over (under) Expenditures:	\$1,067,136	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	62.62%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,176,209	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$45	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$10,836,512	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$15,685,340</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$327</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.30%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$6,951,641</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$145</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,138,171</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,136,517</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$1,654</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>643.26%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$7,310,754</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$152</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12

County: MARSHALL

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$66,937

Equalized Assessed Valuation:

\$13,033,739

Population:

1,700

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$15,741

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$765	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$	\$52	\$18
Revenue Collected During FY 06:	\$68,282	\$208,320	\$122,676
Expenditures During FY 06:	\$66,937	\$210,288	\$127,465
Per Capita Revenue:	\$40	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$1,345	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	3.15%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$2,110	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$1	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$190,992</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$112</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12

County: TAZEWELL

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$144,720

Equalized Assessed Valuation:

\$81,860,080

Population:

4,600

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$28,984

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$59,694	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$13	\$52	\$18
Revenue Collected During FY 06:	\$141,214	\$208,320	\$122,676
Expenditures During FY 06:	\$113,688	\$210,288	\$127,465
Per Capita Revenue:	\$31	\$72	\$37
Per Capita Expenditures:	\$25	\$68	\$36
Revenues over (under) Expenditures:	\$27,526	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	76.72%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$87,220	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$87,220	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tri-State Park District**

Unit Code: **022/200/12** County: **DUPAGE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,000**

Equalized Assessed Valuation: **\$130,148,730**

Population: **5,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$59,386</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$70,437</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$133,230</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$62,793</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>-2.56%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>-\$3,407</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>-\$1</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$22,209</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **MADISON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,306,718**

Equalized Assessed Valuation: **\$257,353,089**

Population: **13,278**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$112,449**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$681,057</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$51</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$656,895</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$803,417</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$146,522</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>66.53%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$534,535</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$534,535</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$747,125</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$56</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,307,390

Equalized Assessed Valuation: \$476,821,958

Population: 37,362

Employees:

Full Time: 47

Part Time: 374

Salaries Paid: \$2,056,281

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,418,862	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$92	\$66	\$35
Revenue Collected During FY 06:	\$3,646,840	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,454,891	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$98	\$178	\$140
Per Capita Expenditures:	\$92	\$169	\$133
Revenues over (under) Expenditures:	\$191,949	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	106.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,665,941	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$98	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,995,625	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,669,974	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,165,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$31</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>-\$3,713</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$431,300</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$509,282</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$77,982</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-0.55%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>-\$2,786</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$48</b>	<b>\$</b>